

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Western Boone Co Com Sch Dist (615)

Western Boone Co Com Sch Dist (615)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$5,330,312	\$5,182,924	\$4,984,302	\$4,864,187	-2%	-2%
Group Health Insurance (222)	\$626,773	\$642,979	\$647,690	\$628,498	0%	-3%
Noncertified Salaries (120)	\$430,092	\$454,675	\$527,797	\$492,271	3%	-7%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$417,403	\$430,678	\$443,079	\$455,984	2%	3%
Operational Supplies (611)	\$376,247	\$377,382	\$256,077	\$412,292	2%	61%
Social Security-Certified Employee Retirement (212)	\$426,594	\$421,782	\$413,516	\$409,140	-1%	-1%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$175,119	\$143,033	\$246,104	\$263,529	11%	7%
Other Employee Benefits (241 to 290)	\$213,414	\$227,908	\$235,299	\$193,343	-2%	-18%
Purchased Professional and Technical Pupil Services (313)	\$12,422	\$7,764	\$93,083	\$145,016	85%	56%
Pre-2008 object code - temporary salaries (header) (130)	\$155,304	\$153,740	\$132,578	\$125,447	-5%	-5%
Social Security-Noncertified Employee Retirement (211)	\$99,472	\$102,341	\$109,347	\$106,623	2%	-2%
Travel (580)	\$9,367	\$22,756	\$13,932	\$22,936	25%	65%
Group Life Insurance (221)	\$16,757	\$15,097	\$12,804	\$12,334	-7%	-4%
Library Books (640)	\$11,833	\$7,271	\$10,571	\$10,441	-3%	-1%
Other General Supplies (615, 660 to 689)	\$7,581	\$8,481	\$9,830	\$10,013	7%	2%
Equipment (730)	\$2,223	\$4,546	\$42,208	\$6,160	29%	-85%
Periodicals (650)	\$3,452	\$4,540	\$4,645	\$6,063	15%	31%
Teacher Retirement Fund, After 7-1-95 (216)	\$6,075	\$8,909	\$5,187	\$4,830	-6%	-7%
Group Accident Insurance (223)	\$5,389	\$4,898	\$3,406	\$3,820	-8%	12%
Other Communication Services (533 to 539)	\$14,986	\$28,960	\$23,808	\$1,294	-46%	-95%
Purchased Property Services; Repairs and Maintenance Services (430)	\$847	\$903	\$2,376	\$326	-21%	-86%
Purchased Professional and Technical Instruction Services (311)	\$11,175	\$0	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$6,219	\$0	\$0	\$0	-100%	N/A
Other purchased property services (490 to 499)	\$1,606	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$8,360,661	\$8,251,565	\$8,217,638	\$8,174,548	-1%	-1%
Student Instructional Support						
Certified Salaries (110)	\$712,649	\$682,435	\$786,178	\$827,138	4%	5%
Noncertified Salaries (120)	\$276,495	\$283,222	\$289,189	\$292,870	1%	1%
Purchased Professional and Technical Pupil Services (313)	\$40,314	\$79,657	\$44,758	\$40,082	0%	-10%
Operational Supplies (611)	\$6,648	\$3,723	\$8,556	\$6,314	-1%	-26%
Travel (580)	\$1,535	\$1,424	\$1,176	\$594	-21%	-50%
Student Instructional Support Total	\$1,037,642	\$1,050,462	\$1,129,857	\$1,166,997	3%	3%
Overhead and Operational						

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Noncertified Salaries (120)	\$1,719,044	\$1,855,281	\$1,884,451	\$1,914,132	3%	2%
Operational Supplies (611)	\$486,013	\$489,419	\$533,238	\$484,933	0%	-9%
Heating and Cooling for Buildings - Electricity (621)	\$297,625	\$354,521	\$425,239	\$445,834	11%	5%
Gasoline and Lubricants (613)	\$175,404	\$223,947	\$215,375	\$243,986	9%	13%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$151,781	\$151,926	\$197,343	\$203,643	8%	3%
Purchased Property Services; Construction Services (450)	\$61,075	\$195,362	\$133,848	\$194,523	34%	45%
Certified Salaries (110)	\$178,652	\$182,719	\$186,117	\$192,846	2%	4%
Light and Power - Other than Heating and Cooling (625)	\$159,126	\$152,583	\$154,275	\$161,899	0%	5%
Purchased Property Services; Repairs and Maintenance Services (430)	\$199,818	\$142,854	\$169,778	\$160,043	-5%	-6%
Group Health Insurance (222)	\$156,907	\$147,176	\$137,441	\$143,332	-2%	4%
Equipment (730)	\$19,103	\$29,811	\$28,273	\$119,081	58%	321%
Social Security-Noncertified Employee Retirement (211)	\$90,307	\$98,443	\$104,777	\$104,402	4%	0%
Other Employee Benefits (241 to 290)	\$84,362	\$74,856	\$78,710	\$90,559	2%	15%
Heating and Cooling for Buildings - Gas (622)	\$66,201	\$67,345	\$67,092	\$67,673	1%	1%
Telephone (531)	\$23,388	\$24,293	\$29,196	\$49,686	21%	70%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$51,058	\$39,969	\$49,941	\$40,572	-6%	-19%
Utility Services Removal of Refuse and Garbage (412)	\$21,687	\$21,452	\$22,477	\$29,917	8%	33%
Purchased Services; Student Transportation Services (510)	\$167,443	\$112,654	\$29,665	\$28,248	-36%	-5%
Travel (580)	\$21,380	\$23,801	\$35,106	\$28,157	7%	-20%
Utility Services Water and Sewage (411)	\$21,626	\$16,807	\$17,787	\$21,512	0%	21%
Tires and Repairs (612)	\$7,251	\$8,150	\$18,353	\$18,881	27%	3%
Wireless Equipment (743)	\$20,654	\$24,156	\$8,800	\$17,784	-4%	102%
Social Security-Certified Employee Retirement (212)	\$13,614	\$13,825	\$14,032	\$14,661	2%	4%
Purchased Professional and Technical Board of Education Services (318)	\$13,895	\$6,522	\$7,713	\$11,555	-5%	50%
Dues and Fees (810)	\$8,081	\$6,933	\$7,355	\$7,919	-1%	8%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$10,602	\$5,482	\$5,584	\$7,884	-7%	41%
Group Accident Insurance (223)	\$5,035	\$5,742	\$6,228	\$4,900	-1%	-21%
Group Life Insurance (221)	\$4,536	\$5,166	\$5,082	\$4,020	-3%	-21%
Advertising (540)	\$2,198	\$2,912	\$2,877	\$3,927	16%	37%
Severance/Early Retirement Pay (213)	\$19,660	\$9,428	\$5,463	\$3,322	-36%	-39%
Workers Compensation Insurance (225)	\$20,928	\$5,886	\$815	\$2,177	-43%	167%
Other Purchased Professional and Technical Services (319)	\$160	\$180	\$180	\$180	3%	0%
Official Bond Premiums (525)	\$291	\$291	\$147	\$144	-16%	-2%
Vehicles (731)	\$288,683	\$305,956	\$500,350	\$0	-100%	-100%
Overhead and Operational Total	\$4,567,587	\$4,805,846	\$5,083,108	\$4,822,331	1%	-5%

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Nonoperational						
Redemption of Principal (831)	\$3,151,125	\$3,194,500	\$3,224,875	\$3,257,875	1%	1%
Computer Hardware (741)	\$110,875	\$194,525	\$124,026	\$207,531	17%	67%
Purchased Property Services; Construction Services (450)	\$297,430	\$332,804	\$315,747	\$176,361	-12%	-44%
Pre-2008 object code - temporary salaries (header) (130)	\$0	\$0	\$0	\$83,429	N/A	N/A
Other Purchased Services (593)	\$54,311	\$71,684	\$81,596	\$79,373	10%	-3%
Equipment (730)	\$52,892	\$48,261	\$91,971	\$73,238	8%	-20%
Awards (875)	\$14,350	\$13,750	\$18,750	\$17,600	5%	-6%
Social Security-Noncertified Employee Retirement (211)	\$0	\$0	\$0	\$6,421	N/A	N/A
Certified Salaries (110)	\$4,159	\$3,634	\$4,074	\$4,145	0%	2%
Purchased Professional and Technnical Instruction Services (311)	\$55,642	\$79,316	\$82,995	\$0	-100%	-100%
Nonoperational Total	\$3,740,784	\$3,938,473	\$3,944,034	\$3,905,973	1%	-1%
Grand Total	\$17,706,674	\$18,046,346	\$18,374,637	\$18,069,850	1%	-2%